IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR
&
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

THURSDAY, THE 9TH NOVEMBER 2006 / 18TH KARTHIKA 1928

ST.Rev..No. 42 of 2005()

TA.950/2003 of S.T.A.T.ADDL.BENCH,ERNAKULAM
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REVISION PETITIONER:

XAVIER WILLIAM, SOUTHERN CHEMICALS &
SOLVENTS, NETTOOR, ERNAKULAM DISTRICT.

BY ADV. SRI.JOMY GEORGE
SRI.R.MURALIDHARAN (AROOR)

RESPONDENT:

STATE OF KERALA.

BY GOVERNMENT PLEADER SRI. GEORGEKUTTY MATHEW.

THIS SALES TAX REVISION HAVING BEEN FINALLY HEARD ON 09/11/2006, THE COURT ON THE SAME DAY PASSED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR & K.M.JOSEPH, JJ.

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S.T.REV. No. 42 OF 2005

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Dated this the 9th day of November, 2006.

JUDGMENT

Ramachandran Nair, J.

Heard counsel for the petitioner and the Government Pleader. The question raised pertains to addition to the turnover sustained by the Tribunal after reversing first appellate order. It is seen from the order of the Tribunal that it was unsafe to accept the returns and turnover declared by the petitioner, because, the difference in taxable turnover returned in the original return and in the revised return is Rs.6,44,316/-. Similarly, under the non-taxable sales the difference between the original return and the revised return is Rs.18,18,818/-. There is no proper explanation for the difference between the original return and the revised return. Obviously, there is manipulation in account, because such massive variation should not happen in the final return and in the revised return. The rejection of books of account sustained by the Tribunal is therefore beyond challenge. So also, estimation of turn over. We do not find any ground to interfere with the Tribunal's order.

Sales Tax Revision is accordingly dismissed.

(C.N.RAMACHANDRAN NAIR, JUDGE)

(K.M. JOSEPH, JUDGE)

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K.S.RADHAKRISHNAN & K.M.JOSEPH, JJ.

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W.A. No. OF 200

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JUDGMENT

Dated this the day of February, 200.